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are stated, in others not. It would have been desirable to make such statements for all the states.

The volume forms a welcome addition to the growing list of studies of state and local taxation.

HENRY B. GARDNER.

Brown University.

NEW BOOKS

- ALLIN, C. D. *A history of the tariff relations of the Australian colonies.* The University of Minnesota studies in the social sciences, no. 7. (Minneapolis: Bulletin of the University of Minnesota. 1918. Pp. 177. 75c.)
- BENNETT, J. E. *The call system versus the single tax.* (San Francisco: Menlo Pub. Co. 1918. Pp. 85. 50c.)
- BLACK, H. C. *A treatise on federal taxes, including those imposed by the war tax act of Congress of 1917, the income tax law as amended, and other United States internal revenue acts now in force, with commentaries and explanations, references to the rulings and regulations of the Treasury Department and pertinent decisions of the courts.* (Kansas City, Mo.: Vernon Law Bk. Co. 1917. Pp. xxxi, 566.)
- BOGART, E. L. *Direct costs of the present war.* Preliminary studies of the war, no. 5, Carnegie Endowment for International Peace. (New York: Oxford Univ. Press. 1918. Pp. viii, 43.)
- COMBAT, F. J. *Les impôts cédulaires et l'impôt global sur les revenus.* (Paris: Berger-Levrault. 1918.)
- CONLIN, J. A., and others. *Income and federal tax reports.* 1918: edition. (New York: Prentice-Hall. 1918. Pp. 704. \$3.)
- DEWEY, D. R. *Financial history of the United States.* Sixth edition. (New York: Longmans, Green. 1918. Pp. xxxvii, 550. \$2.50.)
- HARRISTOV, J. *Finances d'après-guerre et conscription des fortunes.* (Paris: Alcan. 1918. 6 fr.)
- HEPBURN, A. B. *Financing the war.* (Princeton, N. J.: Princeton Univ. Press. 1918. Pp. 32. 50c.)
- LAUGHLIN, J. L. *Credit of the nations. A study of the European war.* (New York: Scribner. 1918. Pp. xii, 406. \$3.50.)
To be reviewed.
- LUTZ, H. L. *The state tax commission. A study of the development and results of property for taxation.* (Cambridge: Harvard Univ. Press. 1918. Pp. viii, 673. \$2.75.)
To be reviewed.
- MARIN, L. *Rapport général sur le budget ordinaire des services civils de l'exercice 1918.* (Paris: Chambre des Députés. 1918. Pp. 872.)

MASCAREL, A. *Les familles terriennes et l'impôt progressif sur les successions*. (Paris: Société d'Economie Sociale. 1918.)

MILLER, J. D., editor. *Single tax year book (quinquennial). The history, principles and application of the single tax philosophy*. (New York: Single Tax Review Pub. Co. 1917. Pp. xviii, 466. \$2.50.)

Contains contributions on the single tax movement in Colorado, Delaware, Missouri, Oregon, Rhode Island, California, and also includes a survey of foreign experience. One of the longest chapters is on Great Britain, by A. W. Madsen, an article of more than 25 pages. There is also an extended paper on the Forerunners of Henry George, by Samuel Milliken and one on Land Legislation in the United States, by Marion Mills Miller. The bibliography, by Arthur Nichols Young, makes some dozen pages.

MOYE, M. *Précis élémentaire de législation financière*. (Paris: Tenin. 1917. Pp. xii, 432.)

NORTH, F. A. *Taxes and returns under United States and Massachusetts laws*. (Boston: Johnson & North. 1918. Pp. 250.)

RHULLIER, J. *Guide du contribuable. Manuel complet d'impôts directs, impôts sur le revenu, bénéfices de guerre, taxes diverses*. (Paris: Girard & Brière. 1918. 3 fr.)

SAUVAGE, F. *Les impôts sur les revenus et les moyens de contrôle du fisc*. (Paris: Tenin. 1918. Pp. 331. 7 fr.)

SPEEK, P. A. *The singletax and the labor movement*. Bulletin of the University of Wisconsin, no. 878. (Madison: Univ. Wis. 1918. Pp. 180. 25c.)

WILLOUGHBY, W. F. *The problem of a national debt*. (New York: Appleton. \$2.75.)

WITHERS, H. *The business of finance*. (New York: Dutton. 1918. Pp. viii, 204. \$1.50.)

WILLIAMS, W. H. *Financing modern warfare*. (Washington: Assoc. of American Railway Accounting Officers, 1116 Woodward Bldg. 1918. Pp. 26.)

ZANGERLE, J. A. *Untaxed wealth of Cleveland and why. An exposition of the difficulties of administering the general property tax laws of Ohio in Cuyahoga County*. (Cleveland: J. A. Zangerle, county auditor. 1918. Pp. 71.)

The purpose of this pamphlet is to instruct the assessors of Cuyahoga County in the difficulties of administering the general property tax laws of the state. The author comments upon the special problems involved in the assessment of the principal forms of property which the assessors of Cuyahoga County will be called upon to discover and list for taxation, with particular attention to intangibles and corporate property. The facts as to the number of taxpayers and the amount of property of each class in recent years are given,

with some suggestions of the great amount of property that, in most of the instances cited, is escaping taxation. The evidence here adduced merely strengthens the conclusions already familiar to all students of the subject, as to the ineffectiveness of the general property tax in Ohio.

As a constructive program Mr. Zangerle offers a number of suggestions that would be valid under the present constitutional provisions and also various proposals based upon proper amendments. Among the former are the exemption of \$500 of personal property (now authorized by the constitution), control of the issue of automobile licenses and of building permits by the county assessor, the adoption of the calendar year as the tax year for corporations, the statement of the true consideration in deeds, and a corporate excess tax. As more fundamental reforms he suggests both classification of property and a graded income tax, with an extension of the household exemption to \$1,000. He shows evidences of the doctrine of home rule or local option in taxation, a doctrine which is still extensively held in Cleveland notwithstanding the general decline in its popularity during the last decade.

H. L. LUTZ.

The federal income tax law. (New York: Guaranty Trust Co. 1918. Pp. 140.)

National expenditure. Special report and reports of select committee with proceedings, session 1917. (London: Wyman. 1918. 9d.)

The New York City budget. Municipal Research, no. 88. (New York: Bureau of Municipal Research. 1917. Pp. xiii, 154. \$1.)

The New York State legislative budget for 1917. Municipal Research, no. 86. (New York: Bureau of Municipal Research. 1918. Pp. x, 140.)

Proceedings of the eleventh annual conference of the National Tax Association, held at Atlanta, Nov. 13-16, 1917. (New Haven, Conn.: National Tax Assoc. 1918. Pp. 431.)

Proceedings of the seventh state conference on taxation held at Bay City, Michigan, February 27-28, 1918. (Detroit, Mich.: George Lord, secretary. 1918. Pp. 91.)

Standard manual of the income tax, 1918. (New York: Standard Statistics Co. 1918. Pp. 596.)

Status of bonds under the federal income tax. 1918 edition. (New York: Standard Statistics Co. 1918. Pp. 197. \$3.)

War excess profits tax law imposed by the war revenue act. (New York: Guaranty Trust Co. 1918. Pp. 94.)

Les instruments modernes de la politique étrangère. Les emprunts d'état. (Paris: Roustan. 1918. Three volumes. 48 fr.)